

CP:E:EO:T:5

NOV 15 1996

Employer Identification Number: [REDACTED]
Key District: Western (Los Angeles, CA)
Tax Form: 1120
Tax Years: 1993 and following

Dear Applicant:

This is a final adverse ruling as to your exempt status under section 501(c)(4) of the Internal Revenue Code.

This ruling is made for the following reason(s):

You do not qualify as a civic league within the meaning of section 501(c)(4) of the Code because you are not operated exclusively for the promotion of social welfare. We have concluded that your activities as a homeowners association primarily benefit your members, rather than the general public. Accordingly, we hereby affirm our denial of your application for recognition of exemption from federal income tax under section 501(c)(4).

You are required to file federal income tax returns on the form indicated above. Based upon the financial information you furnished, it appears that returns should be filed for the tax years indicated above. You should file these returns with your key District Director for exempt organization matters within 30 days from the date of this letter, unless a request for an extension of time is granted. Returns for later tax years should be filed with the appropriate service center as indicated in the instructions for those returns.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown above.

Sincerely yours,

cc: DD, Western Key District
Attn: Chief, EP/EO Division

(signed) [REDACTED]

cc: [REDACTED]

Chief, Exempt Organizations
Technical Branch 5

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